

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

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ELOUISE PEPION COBELL, <u>et al.</u> ,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	Case No. 1:96CV01285
	)	(Judge Robertson)
DIRK KEMPTHORNE, Secretary of the Interior, <u>et al.</u> ,	)	
	)	
Defendants.	)	

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**DEFENDANTS’ LIST OF WITNESSES AND  
EXPECTED SUBJECTS OF TESTIMONY**

**I. Witnesses Defendants Expect to Call to Testify at Trial:**

(Witnesses expected to provide expert testimony denoted with an asterisk)

- Edward Angel\***  
Partner  
Morgan, Angel & Associates, L.L.C.  
1601 Connecticut Avenue, N.W., Suite 600  
Washington, DC 20009

Estimated Time for Direct Testimony: 2-3 hours

Anticipated Subjects of Testimony: Dr. Angel, as both a fact and expert witness, is expected to testify regarding government records relating to collections of money into the IIM system and the disbursement of money from the IIM system; government practices and system controls reflected in historical records; and receipts, disbursements, and balances reflected in government or public records. Dr. Angel is also expected to testify regarding plaintiffs’ calculation of alleged benefit to the government

- Michelle Herman**  
Managing Director, Financial and Enterprise Data Analytics  
FTI Consulting, Inc.  
633 West Fifth Street, Suite 1600  
Los Angeles, CA 90071

Estimated Time for Direct Testimony: 5-6 hours

Anticipated Subjects of Testimony: Ms. Herman is expected to testify regarding FTI Consulting's compilation of data relating to collections of money into and transfers/disbursements out of the IIM system; non-IIM versus IIM funds; the on-going study of cash "throughput" in the IIM system; and updates of estimates provided at the October 2007 trial. Ms. Herman may also provide testimony regarding plaintiffs' remedy calculations.

3. **Jeffrey Hoge**  
Director, Accounting Systems Division  
Governmentwide Accounting  
Financial Management Service  
3700 East-West Highway  
Hyattsville, MD 20782

Estimated Time for Direct Testimony in Hours: 1-2

Anticipated Subject of Testimony: Mr. Hoge is expected to testify regarding the Department of the Treasury's cash management practices, Treasury's central accounting system, and the Treasury General Account.

4. **Terence Kehoe, Ph.D\***  
Senior Associate  
Morgan, Angel & Associates, L.L.C.  
1601 Connecticut Avenue, N.W., Suite 600  
Washington, DC 20009

Estimated Time for Direct Testimony: 1-2 hours

Anticipated Subject of Testimony: Dr. Kehoe, as both a fact and expert witness, is expected to testify regarding government IIM banking policies during the period 1899 through 2006. Dr. Kehoe is also expected to testify regarding plaintiffs' calculation of alleged benefits to the government.

5. **Joseph R. Rosenbaum\***  
Partner, Litigation Advisory Services  
Ernst & Young, LLP  
Suite 1700  
555 California Street  
San Francisco, CA 94104

Estimated Time for Direct Testimony: 1-2 hours

Anticipated Subject of Testimony: Mr. Rosenbaum is expected to testify regarding the results of a study of the Paragraph 19 document collection related to the named party plaintiffs and their stipulated predecessors in interest.

6. **Fritz Scheuren, Ph.D.\***  
Senior Vice President, Statistics  
National Opinion Research Center (NORC) at the University of Chicago  
55 East Monroe  
Chicago, IL 60603

Estimated Time for Direct Testimony: 2-3 hours

Anticipated Subject of Testimony: Dr. Scheuren is expected to testify regarding NORC's statistical analysis of collections, disbursements, and balances within the IIM system. Dr. Scheuren is also expected to testify regarding plaintiffs' calculation of alleged benefit to the government.

## **II. Witnesses Defendants May Call to Testify at Trial:**

(Witnesses expected to provide expert testimony denoted with an asterisk)

1. **Frank Banda, C.P.A.\***  
Reznick Group, P.C.  
Principal, Government Services Practice  
7700 Old Georgetown Road  
Suite 400  
Bethesda, MD 20814-6224

Estimated Time for Direct Testimony: 1 hour

Anticipated Subject of Testimony: Mr. Banda may testify regarding his review of GAO and Treasury Settlement Packages and his opinions regarding the nature of the examination work performed by GAO and Treasury, the certifications provided by GAO and Treasury, and the relevance of the examinations and conclusions to the IIM system.

2. **Ronald Cymbor**  
Director, Financial Processing Division  
Financial Operations  
Financial Management Service  
3700 East-West Highway  
Hyattsville, MD 20782

Estimated Time for Direct Testimony: 1 hour

Anticipated Subject of Testimony: Mr. Cymbor may testify regarding CP&R data.

3. **Gary Grippo**  
Acting Fiscal Assistant Secretary,  
Deputy Assistant Secretary for Fiscal Operations and Policy  
Department of the Treasury  
Pennsylvania Ave, NW  
Washington, D.C.

Estimated Time for Direct Testimony: 1-2 hours

Anticipated Subjects of Testimony: Mr. Grippo may testify regarding the Department of the Treasury's cash management practices, the maturity of Treasury securities, and interest rates associated with Treasury securities.

4. **John H. Langbein\***  
Sterling Professor of Law & Legal History  
Yale Law School  
127 Wall Street  
New Haven, CT 06511

Estimated Time for Direct Testimony: 1 hour

Anticipated Subject of Testimony: Professor Langbein, an expert in remedial standards in trust fiduciary matters, may be called to provide expert testimony to respond to opinions of Plaintiffs' proffered legal experts, Doug Laycock and Doug Rendleman.

5. **David B. Lasater, Ph.D, C.P.A.\***  
Senior Managing Director, Forensic and Litigation Consulting  
FTI Consulting, Inc.  
First City Tower  
1001 Fannin, Suite 525  
Houston, Texas 77002

Estimated Time for Direct Testimony: 1 hour

Anticipated Subject of Testimony: Dr. Lasater may testify regarding Plaintiffs' calculation of alleged benefits conferred upon the government and other matters proffered by Plaintiffs' expert witnesses.

6. **Ali Mushtaq**  
Statistical Consultant  
National Opinion Research Center (NORC) at the University of Chicago  
55 East Monroe  
Chicago, IL 60603

Anticipated Subject of Testimony: Mr. Mushtaq may testify regarding his participation in analytic work conducted by NORC with regard to Treasury and GAO Settlement Packages maintained at the National Archives and Records Administration ("NARA") facility in College Park, Maryland, and leases maintained at the NARA Great Lakes Federal Records Center in Chicago, Illinois.

7. **Katherine L. Ramirez**  
On-Site Manager at the American Indian Records Repository  
Office of Historical Trust Accounting  
Department of the Interior  
17501 West 98th Street, Suite 39-48  
Lenexa, KS 66219

Estimated Time for Direct Testimony: 1-2 hours

Anticipated Subject of Testimony: Ms. Ramirez may testify regarding BIA's and OST's procedures and practices related to the collection, posting, and disbursement of money received into the IIM system.

8. **Robert J. Winter, C.P.A.**  
Director, Office of Trust Reporting and Reconciliation  
Office of the Special Trustee  
Department of the Interior  
4400 Masthead Street, N.E.  
Albuquerque, NM 87109

Estimated Time for Direct Testimony: 1-2 hours

Anticipated Subject of Testimony: Mr. Winter may testify regarding the reporting and reconciliation of IIM receipts and disbursements, the flow and use of receipt and disbursement information between Treasury and Interior, and current and recent IIM accounting practices and procedures.

9. **Jeff Zippin**  
Deputy Director  
Office of Historical Trust Accounting  
1801 Pennsylvania Avenue, N.W., Suite 416  
Washington, DC 20006

Estimated Time for Direct Testimony: 1-2 hours

Anticipated Subject of Testimony: Mr. Zippin may testify regarding the Department of Interior's disbursement of funds through the resolution of Special Deposit Accounts.

In addition to the above, Defendants reserve the right to call any witness designated by Plaintiffs in their Witness Lists [Dkt. Nos. 3529, 3533].

Dated: May 30, 2008

Respectfully submitted,

GREGORY G. KATSAS  
Acting Assistant Attorney General

MICHAEL F. HERTZ  
Deputy Assistant Attorney General

J. CHRISTOPHER KOHN  
Director

/s/ Robert E. Kirschman, Jr.  
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CERTIFICATE OF SERVICE

I hereby certify that, on May 30, 2008 the foregoing *Defendants' List of Witnesses and Expected Subjects of Testimony* was served by Electronic Case Filing, and on the following who is not registered for Electronic Case Filing, by facsimile:

Earl Old Person (*Pro se*)  
Blackfeet Tribe  
P.O. Box 850  
Browning, MT 59417  
Fax (406) 338-7530

/s/ Kevin P. Kingston  
Kevin P. Kingston